

AMENDMENT TO
RULES COMMITTEE PRINT 115-39
OFFERED BY MR. VEASEY OF TEXAS

At the end of subtitle B of title I, add the following new sections:

1 **SEC. 1106. REFUNDABLE CREDIT FOR HOUSEHOLD ITEMS**
2 **PURCHASED BY GRANDPARENTS FOR**
3 **GRANDCHILDREN LIVING IN POVERTY.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to refundable credits) is amended by insert-
7 ing after section 36B the following new section:

8 **“SEC. 36C. CREDIT FOR HOUSEHOLD ITEMS PURCHASED BY**
9 **GRANDPARENTS FOR GRANDCHILDREN LIV-**
10 **ING IN POVERTY.**

11 “(a) IN GENERAL.—In the case of an eligible indi-
12 vidual, there shall be allowed as a credit against the tax
13 imposed by this subtitle an amount equal to the amount
14 paid or incurred by the taxpayer during the taxable year
15 for household items for the benefit of any qualified child.

16 “(b) MAXIMUM CREDIT.—The credit allowed by this
17 section for the taxable year shall not exceed \$500.

1 “(c) DEFINITIONS AND SPECIAL RULES.—For pur-
2 poses of this section—

3 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible
4 individual’ means, with respect to any child, any in-
5 dividual who is a grandparent of such child.

6 “(2) HOUSEHOLD ITEMS.—The term ‘household
7 items’ includes food, clothing, and other items typi-
8 cally used by or for the benefit of children.

9 “(3) QUALIFIED CHILD.—The term ‘qualified
10 child’ means any individual if—

11 “(A) such individual has not attained the
12 age of 18 as of the close of the calendar year
13 in which the taxable year of the taxpayer be-
14 gins,

15 “(B) for more than one-half of such tax-
16 able year, such individual has the same prin-
17 cipal place of abode as—

18 “(i) the taxpayer, and

19 “(ii) at least 1 parent of such child,

20 “(C) such parent is entitled to claim, and
21 claims, a deduction for such child under section
22 151 (relating to allowance of deductions for
23 personal exemptions),

24 “(D) the modified adjusted gross income
25 (as defined in section 24(b)) of such parent (or

1 parents in the case of a joint return) does not
2 exceed 300 percent of the Federal poverty level
3 (as determined in accordance with criteria es-
4 tablished by the Director of the Office of Man-
5 agement and Budget), and

6 “(E) such place of abode is in the United
7 States.

8 “(4) GRANDPARENTS.—An older individual
9 shall be treated as a grandparent of another indi-
10 vidual only if such individual is—

11 “(A) a biological descendant of the older
12 individual, or

13 “(B) an adopted child (within the meaning
14 of section 152(f)(1)(B)) of a biological descend-
15 ant of the older individual.

16 “(d) IDENTIFICATION REQUIREMENTS.—

17 “(1) IN GENERAL.—A qualifying child shall not
18 be taken into account under this section unless the
19 taxpayer includes the name, age, and TIN of the
20 qualifying child on the return of tax for the taxable
21 year.

22 “(2) OTHER METHODS.—The Secretary may
23 prescribe other methods for providing the informa-
24 tion described in paragraph (1).”.

25 (b) CONFORMING AMENDMENTS.—

1 (1) Section 6211(b)(4)(A) of such Code is
2 amended by inserting “36C,” after “36B,”.

3 (2) Paragraph (2) of section 1324(b) of title
4 31, United States Code, is amended by inserting
5 “36C,” after “36B,”.

6 (3) The table of sections for subpart C of part
7 IV of subchapter A of chapter 1 of the Internal Rev-
8 enue Code of 1986 is amended by inserting after the
9 item relating to section 36C the following new item:

“Sec. 36C. Credit for household items purchased by grandparents for grand-
children living in poverty.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2017.

13 **SEC. 1107. REFUNDABLE CREDIT AGAINST TAX FOR COSTS**
14 **ASSOCIATED WITH NATURALIZATION.**

15 (a) IN GENERAL.—Subpart C of part IV of sub-
16 chapter A of chapter 1 of the Internal Revenue Code of
17 1986 is amended by inserting after section 36B the fol-
18 lowing new section:

19 **“SEC. 36C. CREDIT FOR COSTS ASSOCIATED WITH NATU-**
20 **RALIZATION.**

21 “(a) IN GENERAL.—In the case of an individual,
22 there shall be allowed as a credit against the tax imposed
23 by this subtitle an amount equal to the qualified natu-

1 realization costs determined under subsection (b) with re-
2 spect to the taxpayer for the taxable year.

3 “(b) AMOUNT OF CREDIT.—

4 “(1) IN GENERAL.—The qualified naturaliza-
5 tion costs determined under this subsection for a
6 taxpayer for a taxable year are such costs paid or
7 incurred by the taxpayer during the taxable year or
8 the 3 preceding taxable years with respect to the
9 taxpayer, the taxpayer’s spouse, or any dependent of
10 the taxpayer, if such taxpayer, spouse, or dependent
11 is naturalized as a citizen of the United States dur-
12 ing such taxable year.

13 “(2) MAXIMUM CREDIT.—The credit allowed
14 under this section with respect to the naturalization
15 of any individual shall not exceed \$500.

16 “(c) QUALIFIED NATURALIZATION COSTS.—For pur-
17 poses of this section—

18 “(1) IN GENERAL.—The term ‘qualified natu-
19 ralization costs’ means naturalization application
20 costs, ESL and other course costs, and legal serv-
21 ices.

22 “(2) NATURALIZATION APPLICATION COSTS.—
23 The term ‘naturalization application costs’ means
24 fees associated with naturalization as a citizen of the

1 United States collected by the United States Citizen-
2 ship and Immigration Services.

3 “(3) ESL AND OTHER COURSE COSTS.—The
4 term ‘ESL and other course costs’ means—

5 “(A) payments for a course (whether on-
6 line or in person) or tutoring with respect to
7 learning English as a second language or as
8 preparation for the civics test associated with
9 naturalization as a citizen of the United States,
10 and

11 “(B) payments for transportation and
12 childcare associated with such course or such
13 tutoring.

14 “(4) LEGAL SERVICES.—The term ‘legal serv-
15 ices’ means amounts paid to a lawyer for services as-
16 sociated with naturalization, including preparation of
17 an application for naturalization and services related
18 to an interview associated with naturalization.”.

19 (b) CONFORMING AMENDMENTS.—

20 (1) Section 6211(b)(4)(A) of such Code is
21 amended by inserting “36C,” after “36B,”.

22 (2) Paragraph (2) of section 1324(b) of title
23 31, United States Code, is amended by inserting
24 “36C,” after “36B,”.

1 (3) The table of sections for subpart C of part
2 IV of subchapter A of chapter 1 of the Internal Rev-
3 enue Code of 1986 is amended by inserting after the
4 item relating to section 36B the following new item:
 “Sec. 36C. Credit for costs associated with naturalization.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2017.

 At the end of subtitle D of title I, add the following
 new sections:

8 **SEC. 1313. AGRICULTURAL PRODUCT SALES IN UNDER-**
9 **SERVED COMMUNITIES.**

10 (a) IN GENERAL.—Part III of subchapter B of chap-
11 ter 1 of the Internal Revenue Code of 1986 is amended
12 by inserting before section 140 the following new section:

13 **“SEC. 139G. AGRICULTURAL PRODUCT SALES IN UNDER-**
14 **SERVED COMMUNITIES.**

15 “(a) IN GENERAL.—Gross income does not include
16 amounts received by the taxpayer which are derived from
17 qualified agricultural food product sales.

18 “(b) QUALIFIED AGRICULTURAL FOOD PRODUCT
19 SALES.—For purposes of this section, the term ‘qualified
20 agricultural food product sale’ means the sale of locally
21 and regionally produced agricultural products (as such
22 term is used in section 6 of the Farmer-to-Consumer Di-

1 rect Marketing Act of 1976 (7 U.S.C. 3005), as in effect
2 on the date of the enactment of this section) by the tax-
3 payer to members of the general public at a fixed location
4 (other than a retail store) located in a community de-
5 scribed in subsection (e)(1) of such section, as in effect
6 on such date of enactment.”.

7 (b) CLERICAL AMENDMENT.—The table of sections
8 for part III of subchapter B of chapter 1 of such Code
9 is amended by inserting before the item relating to section
10 140:

“Sec. 139G. Agricultural product sales in underserved communities.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2017.

14 **SEC. 1314. CLARIFICATION OF USE OF GRANT FUNDS**
15 **UNDER FARMERS’ MARKET AND LOCAL FOOD**
16 **PROMOTION PROGRAM.**

17 Section 6(f) of the Farmer-to-Consumer Direct Mar-
18 keting Act of 1976 (7 U.S.C. 3005(f)) is amended—

19 (1) in the subsection heading, by striking
20 “FUNDS REQUIREMENTS FOR” and inserting “USE
21 OF FUNDS BY”;

22 (2) in paragraph (1), in the paragraph heading,
23 by inserting “REQUIREMENT” after “FUNDS”; and

24 (3) by adding at the end the following new
25 paragraph:

1 “(3) FARMERS’ MARKET PERMIT FEES.—An eli-
2 gible entity may use a grant or other assistance pro-
3 vided under this section for purposes of paying any
4 fees associated with obtaining a permit to sell locally
5 and regionally produced agricultural products at a
6 farmers’ market located in an area described in sub-
7 section (e)(1).”.

